



**Malia M. Cohen**  
**California State Controller**

**NEGOTIATION AGREEMENT**  
**COUNTYWIDE COST ALLOCATION PLAN**

**County of Merced**  
**Merced, California**

**Date:**  
**Filing Ref:**

**May 17, 2023**  
**MER24**

Pursuant to the federal Office of Management and Budget Circular *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Grants* (Uniform Guidance), found at Title 2, Code of Federal Regulations, Part 200, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in fiscal year **2023-24**. This approval is subject to the conditions contained in Section III.

Departmental indirect cost proposals should clearly identify those costs that have been distributed through Sections I and II of this agreement in accordance with the guidelines of the responsible grantor agency for that department. Furthermore, data processing systems may be subject to grantor agency approval prior to the reimbursement of certain costs allocated, billed, or cost applied by the Data Processing Department.

---

**SECTION I: COSTS DISTRIBUTED THROUGH COUNTYWIDE COST ALLOCATIONS**

---

The indirect overhead and support service costs listed in **Summary Schedule** (attached) are formally approved as actual costs for fiscal year **2021-22**, and as estimated costs for fiscal year **2023-24** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2023**, for further allocation to federal grants and contracts performed by the respective county departments.

---

**SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST TRANSFER MECHANISMS**

---

- |                                    |                                   |
|------------------------------------|-----------------------------------|
| 1. Employee Fringe Benefits        | 7. DPW-Building Services Division |
| 2. County Executive Office         | 8. Risk Management                |
| 3. Auditor-Controller              | 9. Fleet Service Management (ISF) |
| 4. Admin Services-Support Services | 10. Administrative Services (ISF) |
| 5. County Counsel                  | 11. Insurance Pool (ISF)          |
| 6. Human Resources                 |                                   |

In addition to Section I, which provides for services furnished but not billed, the services listed above are furnished and billed to state/local departments and agencies.

Direct charges from the above cost centers should be billed or cost applied in accordance with the procedures established by the county as described in its Countywide Cost Allocation Plan and may be included as part of the county departments' costs indicated in Section I.

---

**SECTION III: CONDITIONS**

---

**A. LIMITATIONS:** Use of the amounts contained in this Negotiation Agreement are subject to any statutory or administrative limitations and, when ultimately allocated to individual grants or contracts through the indirect cost proposals of each county department, are applicable only to the extent that funds are available. Acceptance of the amounts agreed to herein is predicated on the conditions: (1) that no costs other than those incurred by the county were included for distribution in its Countywide Cost Allocation Plan as finally accepted, and that such costs are legal obligations of the county and allowable under the governing cost principles; (2) that similar types of costs have been accorded consistent accounting treatment; and (3) that the information provided by the county and used as the basis for acceptance of the amounts agreed to herein is not subsequently found to be materially incomplete or inaccurate.

**B. CHANGES:** Fixed amounts contained in this Negotiation Agreement are based on the organizational structure and accounting system in effect at the time the proposal was submitted. Significant changes in the organizational structure, or changes in the method of accounting for costs that materially

affect the amount of reimbursement resulting from use of the amounts in this Negotiation Agreement, will require prior approval by the authorized representative of the responsible negotiation agency. Failure to obtain such approval may result in subsequent audit disallowances.

**C. FIXED AMOUNTS:** The fixed amounts contained in Section I of this agreement are based on an estimate of the costs that will be incurred during the period to which the amounts apply. When the actual costs for this period are determined, any differences between the fixed costs used as an estimate and the actual costs will be considered in a subsequent agreement.

**D. BILLED COSTS:** Charges for the services cited in Section II will be billed or cost applied in accordance with the procedures established by the county, and recorded on the books of the cost center providing the service. Such charges will be based on the actual allowable costs, as defined by Uniform Guidance, incurred by the cost center responsible for providing the service. Any differences between the billed allowable costs and the actual allowable costs for a particular accounting period will be considered in a subsequent agreement.

**E. NOTIFICATION TO STATE AND FEDERAL AGENCIES:** Copies of this document will be provided to other state and federal agencies as a means of notifying them of this approval.

**F. SPECIAL REMARKS:** There are no adjustments in the fiscal year 2023-24 Cost Allocation Plan.

**SECTION IV: ACCEPTANCE**

**COUNTY OF MERCED**

**MALIA M. COHEN  
CALIFORNIA STATE CONTROLLER**

**BY Original signed by**

**BY Original signed by**

**Lisa Cardella-Presto**

**SANDEEP SINGH  
Manager  
Local Government Policy Section  
Local Govt Programs & Services  
Division**

**Name  
Auditor-Controller**

**Title**

**05-17-2023**

**Date**

**05-17-2023**

**Date**

cc: State and Federal Agencies  
Attachment: Summary Schedule

**Negotiated by Betty Chen  
Telephone (916) 327-9496**

**Merced County, California  
2 CFR Part 200 Cost Allocation Plan**

2022 Actuals  
12/15/2022

**Summary Schedule**

Department	10000 Board Of Supervisors	10110 Advertising	10120 Indigent Defense	10130 Airport Land Use	10250 Taxes Benefits & Assessments	10260 Grand Jury	10400 Board Of Equalization	11200 Assessor	11300 Tax Collector	11400 Treasurer
1 Building Depreciation	\$29,712	\$0	\$0	\$0	\$0	\$0	\$0	\$59,235	\$17,365	\$10,488
2 Equipment Depreciation	29,169	0	0	0	0	790	0	3,916	20,112	0
4 10100 County Executive Office	238,703	77	15,937	0	3,155	160	34	27,148	6,022	7,401
8 10200 External Audits	448	3	587	0	116	6	1	999	222	0
12 11000 Auditor-Controller	19,173	2,208	1,846	210	1,194	3,908	1,467	33,286	99,139	54,744
16 11500 Admin Svcs-Support Svcs	37,677	1,093	398	0	0	1,925	0	74,081	22,930	15,400
17 12500 County Counsel	350,299	0	13,157	0	0	16,889	512	49,714	9,783	3,218
18 13000 Human Resources	10,684	0	0	0	0	0	0	34,837	5,936	8,319
21 16000 DPW-Building Services Divisio	41,761	0	0	0	0	0	0	83,531	24,236	14,638
34 19000 Risk Management	2,791	0	0	0	0	0	0	5,831	1,536	970
<b>Total Current Allocations</b>	<b>760,417</b>	<b>3,381</b>	<b>31,924</b>	<b>210</b>	<b>4,465</b>	<b>23,678</b>	<b>2,013</b>	<b>372,579</b>	<b>207,280</b>	<b>115,178</b>
Less: Prior Year Allocations	662,848	280	9,840	276	600	12,523	840	290,926	68,565	0
Carry-Forward	97,569	3,101	22,084	(66)	3,865	11,155	1,173	81,653	138,715	0
<b>Proposed Costs</b>	<b>\$857,986</b>	<b>\$6,482</b>	<b>\$54,007</b>	<b>\$145</b>	<b>\$8,330</b>	<b>\$34,833</b>	<b>\$3,187</b>	<b>\$454,232</b>	<b>\$345,995</b>	<b>\$115,178</b>

**Merced County, California  
2 CFR Part 200 Cost Allocation Plan**

2022 Actuals  
12/15/2022

**Summary Schedule**

Department	14000 Registrar Of Voters	14200 Elections	16100 DPW- Public Works Admin	16200 DPW- Creek Projects Division	16300 DPW- Building Division	16400 DPW- Recreation Division	16500 DPW- Parks Division	16600 DPW- Special Recreation Div	17000 Capital Improvement Program	17050 Capital Projects - Non GF
1 Building Depreciation	\$14,281	\$0	\$1,335	\$0	\$12,462	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	1,304	162,230	1,147	0	6,327	1,118	90,553	0	0	0
4 10100 County Executive Office	9,059	11,338	19,498	1,154	6,917	1,971	150,378	50	361	0
8 10200 External Audits	333	397	566	42	255	73	485	2	13	0
12 11000 Auditor-Controller	16,011	35,215	37,078	2,945	31,479	5,303	50,375	684	19,503	12,611
16 11500 Admin Svcs-Support Svcs	20,516	4,812	2,160	745	16,319	99	6,100	447	13,366	2,037
17 12500 County Counsel	9,599	74,932	138,990	0	21,660	858	12,111	0	0	0
18 13000 Human Resources	11,552	29,860	15,661	0	8,903	2,840	31,355	0	0	0
21 16000 DPW-Building Services Divisio	19,933	23,612	31,383	0	17,394	0	10,194	0	0	0
34 19000 Risk Management	1,321	5,974	1,524	0	1,143	26	6,779	0	0	0
<b>Total Current Allocations</b>	<b>103,908</b>	<b>348,370</b>	<b>249,342</b>	<b>4,887</b>	<b>122,858</b>	<b>12,287</b>	<b>358,331</b>	<b>1,183</b>	<b>33,243</b>	<b>14,648</b>
Less: Prior Year Allocations	73,505	194,200	263,868	1,820	43,513	8,079	225,613	1,440	26,030	0
Carry-Forward	30,403	154,170	(14,526)	3,067	79,345	4,208	132,718	(257)	7,213	0
<b>Proposed Costs</b>	<b>\$134,312</b>	<b>\$502,540</b>	<b>\$234,817</b>	<b>\$7,955</b>	<b>\$202,203</b>	<b>\$16,495</b>	<b>\$491,050</b>	<b>\$926</b>	<b>\$40,457</b>	<b>\$14,648</b>

**Merced County, California  
2 CFR Part 200 Cost Allocation Plan**

2022 Actuals  
12/15/2022

**Summary Schedule**

Department	17100 District Projects	17200-17900 Cap Projects	18100 Spring Fair - Merced County	18200 Commerce Aviation & Econ Dev	20000 County Court Operations	20100 Child Support Services Agency	20400 District Attorney	20600 Public Defender	22100 Sheriff	23000 Sheriff- Corrections
1 Building Depreciation	\$0	\$0	\$0	\$12,618	\$0	\$0	\$333,905	\$53,130	\$62,645	\$616,867
2 Equipment Depreciation	0	0	0	0	0	0	37,485	7,349	308,932	199,281
4 10100 County Executive Office	0	0	18,505	19,046	0	53,915	86,727	34,181	225,364	180,284
8 10200 External Audits	0	0	430	185	0	1,982	0	1,244	7,857	6,611
12 11000 Auditor-Controller	140	13,268	37,655	33,415	2,845	73,771	146,523	40,748	273,810	126,511
16 11500 Admin Svcs-Support Svcs	0	547	4,178	16,389	0	25,968	36,185	15,623	38,889	409
17 12500 County Counsel	0	0	26,709	91,349	36,135	5,886	(17,139)	6,362	119,047	11,853
18 13000 Human Resources	0	0	23,834	6,803	0	78,620	106,347	36,298	237,851	142,935
21 16000 DPW-Building Services Divisio	0	0	162,607	17,611	0	0	83,449	20,438	28,422	55,855
34 19000 Risk Management	0	0	13,951	1,138	0	1,306	15,287	1,725	12,835	52,652
<b>Total Current Allocations</b>	<b>140</b>	<b>13,814</b>	<b>287,868</b>	<b>198,554</b>	<b>38,980</b>	<b>241,448</b>	<b>828,768</b>	<b>217,097</b>	<b>1,315,652</b>	<b>1,393,257</b>
Less: Prior Year Allocations	91	225,519	132,518	101,723	24,881	200,228	778,097	165,315	1,244,094	1,619,930
Carry-Forward	49	(211,705)	155,350	96,831	14,099	41,220	50,671	51,782	71,558	(226,673)
<b>Proposed Costs</b>	<b>\$189</b>	<b>\$(197,890)</b>	<b>\$443,217</b>	<b>\$295,384</b>	<b>\$53,079</b>	<b>\$282,667</b>	<b>\$879,439</b>	<b>\$268,879</b>	<b>\$1,387,210</b>	<b>\$1,166,584</b>

**Merced County, California  
2 CFR Part 200 Cost Allocation Plan**

2022 Actuals  
12/15/2022

**Summary Schedule**

Department	23100 Sheriff Inmate Welfare	23300 Juvenile Hall	23400 Probation	23700 State Institutions	24000 Coroner	25000 Fire	25100 Emergency Services	25200 OES - Response / Recovery	27000 Agricultural Commissione r	27100 Special Pest Control
1 Building Depreciation	\$0	\$0	\$51,360	\$0	\$0	\$0	\$0	\$0	\$12,971	\$0
2 Equipment Depreciation	0	17,327	41,822	0	10,244	0	0	0	5,775	0
4 10100 County Executive Office	2,198	50,414	102,852	0	9,328	127,533	55,607	5,381	23,874	515
8 10200 External Audits	81	1,856	3,769	0	343	4,600	80	198	879	19
12 11000 Auditor-Controller	8,578	65,605	134,914	428	14,521	75,330	6,202	6,750	47,249	3,024
16 11500 Admin Svcs-Support Svcs	996	7,179	39,916	0	1,447	15,122	1,627	1,425	24,870	497
17 12500 County Counsel	114	0	33,312	0	16,466	16,376	1,677	0	1,486	0
18 13000 Human Resources	2,511	52,755	108,121	0	8,995	15,385	0	0	27,575	0
21 16000 DPW-Building Services Divisio	0	16,533	1,490	0	36,604	13,995	(2,093)	0	33,239	0
34 19000 Risk Management	21	31,235	3,116	0	422	14,090	0	0	2,111	0
<b>Total Current Allocations</b>	<b>14,498</b>	<b>242,903</b>	<b>520,673</b>	<b>428</b>	<b>98,370</b>	<b>282,430</b>	<b>63,100</b>	<b>13,754</b>	<b>180,029</b>	<b>4,054</b>
Less: Prior Year Allocations	9,910	276,492	332,479	390	88,280	183,398	83,986	0	163,730	2,106
Carry-Forward	4,588	(33,589)	188,194	38	10,090	99,032	(20,886)	0	16,299	1,948
<b>Proposed Costs</b>	<b>\$19,086</b>	<b>\$209,314</b>	<b>\$708,866</b>	<b>\$466</b>	<b>\$108,461</b>	<b>\$381,463</b>	<b>\$42,213</b>	<b>\$13,754</b>	<b>\$196,328</b>	<b>\$6,003</b>

**Merced County, California**  
**2 CFR Part 200 Cost Allocation Plan**

2022 Actuals  
12/15/2022

**Summary Schedule**

Department	27200 Sealer Of Weights & Measures	28000 Recorder	28200 Affordable Housing Program	28300 Eastside Fish & Game Assoc	28400 Los Banos Sportsmen'S Assoc	28500 Planning And Community Develop	28700 Animal Control	28800 Predatory Animal Control	29100 Water Resources	29400 County Clerk
1 Building Depreciation	\$0	\$18,271	\$0	\$0	\$0	\$12,618	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	79,422	0	0	0	2,672	16,644	0	0	0
4 10100 County Executive Office	3,018	7,819	141	0	0	14,634	11,496	530	2,335	789
8 10200 External Audits	111	288	5	0	0	539	423	19	86	29
12 11000 Auditor-Controller	10,765	71,614	1,777	1,752	1,752	61,779	37,599	495	3,084	6,585
16 11500 Admin Svcs-Support Svcs	13,918	24,171	199	0	0	17,138	7,835	50	470	321
17 12500 County Counsel	0	11,514	0	0	0	121,365	9,609	0	0	426
18 13000 Human Resources	4,530	11,597	0	0	0	10,833	20,602	0	1,187	1,187
21 16000 DPW-Building Services Divisio	0	26,356	0	0	0	17,611	174,324	0	0	856
34 19000 Risk Management	41	2,128	0	0	0	1,177	10,024	0	10	477
<b>Total Current Allocations</b>	<b>32,384</b>	<b>253,180</b>	<b>2,122</b>	<b>1,752</b>	<b>1,752</b>	<b>260,365</b>	<b>288,556</b>	<b>1,093</b>	<b>7,172</b>	<b>10,670</b>
Less: Prior Year Allocations	41,472	199,376	1,590	1,021	1,056	195,748	551,406	272	3,901	6,547
Carry-Forward	(9,088)	53,804	532	731	696	64,617	(262,850)	821	3,271	4,123
<b>Proposed Costs</b>	<b>\$23,296</b>	<b>\$306,984</b>	<b>\$2,654</b>	<b>\$2,484</b>	<b>\$2,449</b>	<b>\$324,982</b>	<b>\$25,705</b>	<b>\$1,915</b>	<b>\$10,443</b>	<b>\$14,792</b>

**Merced County, California  
2 CFR Part 200 Cost Allocation Plan**

2022 Actuals  
12/15/2022

**Summary Schedule**

Department	30000 DPW- Road Division	40001 Health-Admn	40002 Health-DSI	40003 Health-EPI	40004 Health- COVID 19	40005 Emer Med Svc	40006 Emerg Prep	40007 Ca Children Svc	40008 Health Disparities	40010 Child Health
1 Building Depreciation	\$5,899	\$56,128	\$10,093	\$9,361	\$21,087	\$15,383	\$0	\$16,664	\$718	\$8,826
2 Equipment Depreciation	0	9,583	0	0	0	18,317	746	6,738	0	0
4 10100 County Executive Office	67,876	75,235	6,361	1,729	33,348	7,220	1,652	16,472	994	3,875
8 10200 External Audits	2,358	2,377	165	45	679	215	48	430	28	97
12 11000 Auditor-Controller	167,979	134,170	8,491	4,021	38,021	11,815	3,194	19,434	1,171	7,967
16 11500 Admin Svcs-Support Svcs	29,464	20,062	2,419	1,951	7,385	3,969	964	5,157	154	1,888
17 12500 County Counsel	29,772	88,289	2,408	651	19,241	1,796	454	6,196	316	1,598
18 13000 Human Resources	56,956	30,727	5,570	1,507	44,517	4,155	1,050	14,337	731	3,698
21 16000 DPW-Building Services Divisio	31,966	(2,550)	(458)	(425)	(958)	(699)	0	(757)	(33)	(401)
34 19000 Risk Management	5,596	5,276	612	536	1,566	895	9	1,055	46	525
<b>Total Current Allocations</b>	<b>397,865</b>	<b>419,297</b>	<b>35,661</b>	<b>19,376</b>	<b>164,885</b>	<b>63,066</b>	<b>8,117</b>	<b>85,725</b>	<b>4,125</b>	<b>28,075</b>
Less: Prior Year Allocations	257,030	159,490	37,760	34,409	76,241	90,449	0	66,408	0	33,659
Carry-Forward	140,835	259,807	(2,099)	(15,033)	88,644	(27,383)	0	19,317	0	(5,584)
<b>Proposed Costs</b>	<b>\$538,700</b>	<b>\$679,104</b>	<b>\$33,561</b>	<b>\$4,344</b>	<b>\$253,530</b>	<b>\$35,683</b>	<b>\$8,117</b>	<b>\$105,042</b>	<b>\$4,125</b>	<b>\$22,492</b>

**Merced County, California  
2 CFR Part 200 Cost Allocation Plan**

2022 Actuals  
12/15/2022

**Summary Schedule**

Department	40011 Vital Stats	40013 Clinic Svcs	40016 Env Health	40025 Prev & Hlth Ply	40028 Health - Lab	40031 Matrn/Chld Hlth	40034 Pblc Hlth Nurse	40600 First Five Merced County	40700 COVID Emergency Response	41500 Mental Health
1 Building Depreciation	\$8,535	\$23,384	\$0	\$17,436	\$24,745	\$23,072	\$0	\$12,342	\$0	\$293,430
2 Equipment Depreciation	0	8,009	3,049	0	3,997	0	0	0	0	0
4 10100 County Executive Office	2,089	7,154	25,791	13,453	266	20,614	0	17,295	0	328,489
8 10200 External Audits	48	174	669	375	8	550	0	0	0	11,491
12 11000 Auditor-Controller	6,076	18,159	34,392	19,937	3,616	22,969	0	22,373	2,874	509,410
16 11500 Admin Svcs-Support Svcs	1,807	7,289	3,372	7,704	5,368	6,106	0	10,791	0	61,987
17 12500 County Counsel	1,026	3,118	42,383	4,203	59	7,321	0	5,981	0	201,645
18 13000 Human Resources	2,374	7,214	21,448	9,725	137	16,939	0	5,936	0	362,281
21 16000 DPW-Building Services Divisio	(388)	(950)	0	(792)	(1,124)	(1,048)	0	(3,721)	0	103,719
34 19000 Risk Management	497	1,509	199	1,058	1,382	1,435	0	741	0	77,226
<b>Total Current Allocations</b>	<b>22,064</b>	<b>75,060</b>	<b>131,301</b>	<b>73,100</b>	<b>38,455</b>	<b>97,959</b>	<b>0</b>	<b>71,737</b>	<b>2,874</b>	<b>1,949,677</b>
Less: Prior Year Allocations	31,454	86,798	125,604	72,166	92,053	90,865	0	48,245	0	1,425,955
Carry-Forward	(9,390)	(11,738)	5,697	934	(53,598)	7,094	0	23,492	0	523,722
<b>Proposed Costs</b>	<b>\$12,673</b>	<b>\$63,321</b>	<b>\$136,999</b>	<b>\$74,033</b>	<b>\$(15,143)</b>	<b>\$105,054</b>	<b>\$0</b>	<b>\$95,229</b>	<b>\$2,874</b>	<b>\$2,473,398</b>

**Merced County, California  
2 CFR Part 200 Cost Allocation Plan**

2022 Actuals  
12/15/2022

**Summary Schedule**

Department	42000 CED- Env Health	49500 Medical Assistance Program	500xx-502xx Human Services Agency	50500 IHSS Public Authority	51000 Assistance To The Needy	53000 Aid To Indigents	54000 Area Agency On Aging	55000 Dept Of Workforce Investment	60000 Library	61000 Cooperative Extension
1 Building Depreciation	\$17,426	\$0	\$42,468	\$0	\$0	\$0	\$15,989	\$0	\$0	\$33,173
2 Equipment Depreciation	0	0	0	0	0	0	0	0	18,254	1,469
4 10100 County Executive Office	476	3,277	604,715	1,515	782	0	8,390	45,771	42,262	2,705
8 10200 External Audits	18	121	21,013	56	29	0	309	1,582	842	100
12 11000 Auditor-Controller	561	8,313	764,567	8,853	61,260	11,847	76,182	41,612	67,892	10,676
16 11500 Admin Svcs-Support Svcs	5,013	100	229,501	278	1,540	0	11,833	5,542	9,127	17,219
17 12500 County Counsel	0	0	35,142	4,282	0	0	1,566	13,040	5,999	0
18 13000 Human Resources	0	0	718,550	1,872	0	0	21,459	12,099	49,081	5,890
21 16000 DPW-Building Services Divisio	1,499	0	2,979	0	0	0	6,827	8,967	201,608	50,361
34 19000 Risk Management	1,020	0	61,891	16	0	0	1,719	3,461	40,304	2,437
<b>Total Current Allocations</b>	<b>26,011</b>	<b>11,810</b>	<b>2,480,826</b>	<b>16,873</b>	<b>63,611</b>	<b>11,847</b>	<b>144,275</b>	<b>132,074</b>	<b>435,370</b>	<b>124,029</b>
Less: Prior Year Allocations	0	2,771	1,690,058	8,102	0	4,025	110,964	134,174	420,589	167,813
Carry-Forward	0	9,039	790,768	8,771	0	7,822	33,311	(2,100)	14,781	(43,784)
<b>Proposed Costs</b>	<b>\$26,011</b>	<b>\$20,849</b>	<b>\$3,271,593</b>	<b>\$25,644</b>	<b>\$63,611</b>	<b>\$19,669</b>	<b>\$177,586</b>	<b>\$129,975</b>	<b>\$450,150</b>	<b>\$80,244</b>

**Merced County, California  
2 CFR Part 200 Cost Allocation Plan**

2022 Actuals  
12/15/2022

**Summary Schedule**

Department	70000 Operating Transfers	75000 Medical Facility Lease Oper	75100 Castle Water And Sewer	75200 Castle Airport Develop Center	75500 Fleet Management Service	75601 Department Of Admin Svcs - IS	75602 Department Of Admin Svcs - Comm	75900 Insurance Pool	75901 Ins - Auto	75902 Ins - Med Mal
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$59,613	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
4 10100 County Executive Office	0	0	1,378	11,222	17,864	62,235	13,464	0	3,316	1,309
8 10200 External Audits	0	0	51	413	658	2,291	496	0	122	48
12 11000 Auditor-Controller	1,332	421	9,428	40,446	98,187	114,000	67,936	1,945	5,975	1,484
16 11500 Admin Svcs-Support Svcs	0	0	646	8,105	7,439	79,959	1,215	0	994	50
17 12500 County Counsel	0	0	0	328	0	510	0	0	0	0
18 13000 Human Resources	0	0	0	10,090	6,940	55,155	1,187	0	0	0
21 16000 DPW-Building Services Divisio	0	0	0	0	(376)	83,204	0	0	0	0
34 19000 Risk Management	0	0	0	88	750	5,575	10	0	125,912	1,119
<b>Total Current Allocations</b>	<b>1,332</b>	<b>421</b>	<b>11,502</b>	<b>70,693</b>	<b>131,462</b>	<b>462,544</b>	<b>84,308</b>	<b>1,945</b>	<b>136,319</b>	<b>4,010</b>
Less: Prior Year Allocations	0	126	4,307	67,608	75,038	300,128	0	0	9,162	1,103
Carry-Forward	0	295	7,195	3,085	56,424	162,416	0	0	127,157	2,907
<b>Proposed Costs</b>	<b>\$1,332</b>	<b>\$715</b>	<b>\$18,698</b>	<b>\$73,778</b>	<b>\$187,886</b>	<b>\$624,959</b>	<b>\$84,308</b>	<b>\$1,945</b>	<b>\$263,477</b>	<b>\$6,918</b>

**Merced County, California**  
**2 CFR Part 200 Cost Allocation Plan**

2022 Actuals  
 12/15/2022

**Summary Schedule**

Department	75903 Ins - Wrks Comp	75904 Ins - Gen Liab	75905 Ins - Dental	75906 Ins - Grp Life	75907 Ins - Grp Health	75908 Ins - Grp Vision	75909 Ins - Mgmt Life	75910 Ins - Mgmt LTD	75911 Ins - WComp- RTW	75912 Ins - Def Comp
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
4 10100 County Executive Office	5,673	4,471	1,749	88	3,806	566	23	28	0	258
8 10200 External Audits	209	165	64	3	140	21	1	1	0	9
12 11000 Auditor-Controller	15,764	7,641	12,204	3,673	18,114	11,198	2,411	2,510	210	2,426
16 11500 Admin Svcs-Support Svcs	950	497	50	50	302	50	50	99	0	50
17 12500 County Counsel	22,631	(50,796)	0	0	0	0	0	0	536	0
18 13000 Human Resources	0	0	0	0	0	0	0	0	0	0
21 16000 DPW-Building Services Divisio	0	0	0	0	0	0	0	0	0	0
34 19000 Risk Management	177,663	153,016	2,620	120	5,300	2,032	120	183	0	1,529
<b>Total Current Allocations</b>	<b>222,889</b>	<b>114,993</b>	<b>16,687</b>	<b>3,935</b>	<b>27,663</b>	<b>13,867</b>	<b>2,605</b>	<b>2,822</b>	<b>746</b>	<b>4,272</b>
Less: Prior Year Allocations	76,261	83,107	36,908	18,076	285,611	29,050	10,992	8,591	0	0
Carry-Forward	146,628	31,886	(20,221)	(14,141)	(257,948)	(15,183)	(8,387)	(5,769)	0	0
<b>Proposed Costs</b>	<b>\$369,517</b>	<b>\$146,879</b>	<b>\$(3,534)</b>	<b>\$(10,207)</b>	<b>\$(230,286)</b>	<b>\$(1,316)</b>	<b>\$(5,782)</b>	<b>\$(2,948)</b>	<b>\$746</b>	<b>\$4,272</b>

**Merced County, California  
2 CFR Part 200 Cost Allocation Plan**

2022 Actuals  
12/15/2022

**Summary Schedule**

Department	76500 Trial Courts	76600 Retirement Operating	76700 Law Library	76800 LAFCO	80xxx-86xxx Light & Drainage District	88xxx-90xxx Special District	91100 Merced Co Assn Of Govt	91800 Yarts- JPA	91900 Transit JPA- Operations	92000 RWMA JPA- Operations
1 Building Depreciation	\$0	\$0	\$306	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
4 10100 County Executive Office	0	21,378	723	556	3,872	60,173	3,745	0	0	0
8 10200 External Audits	0	783	27	20	0	0	0	0	0	0
12 11000 Auditor-Controller	0	26,658	7,853	4,711	401,026	393,488	6,023	1,192	2,886	2,804
16 11500 Admin Svcs-Support Svcs	0	976	14,120	298	3,081	1,904	0	0	0	0
17 12500 County Counsel	0	67,590	1,116	76	0	14,597	3,197	0	0	0
18 13000 Human Resources	0	10,912	2,785	0	0	0	0	0	0	0
21 16000 DPW-Building Services Divisio	28	(158)	11,644	0	0	0	0	0	0	0
34 19000 Risk Management	2,892	95	752	0	0	878	0	0	0	0
<b>Total Current Allocations</b>	<b>2,920</b>	<b>128,234</b>	<b>39,326</b>	<b>5,661</b>	<b>407,979</b>	<b>471,040</b>	<b>12,965</b>	<b>1,192</b>	<b>2,886</b>	<b>2,804</b>
Less: Prior Year Allocations	25,386	93,565	16,547	3,230	0	517,580	11,551	302	3,991	13
Carry-Forward	(22,466)	34,669	22,779	2,431	0	(46,540)	1,414	890	(1,105)	2,791
<b>Proposed Costs</b>	<b>\$(19,545)</b>	<b>\$162,903</b>	<b>\$62,104</b>	<b>\$8,092</b>	<b>\$407,979</b>	<b>\$424,500</b>	<b>\$14,378</b>	<b>\$2,081</b>	<b>\$1,782</b>	<b>\$5,595</b>

**Merced County, California**  
**2 CFR Part 200 Cost Allocation Plan**

2022 Actuals  
 12/15/2022

**Summary Schedule**

Department	92100 Merced Subbasin GSA - JPA	Other	2nd Allocation Orphans	Total
1 Building Depreciation	\$0	\$0	\$0	\$2,035,339
2 Equipment Depreciation	0	0	0	1,113,781
4 10100 County Executive Office	2,906	0	0	3,096,455
8 10200 External Audits	0	0	0	85,529
12 11000 Auditor-Controller	8,303	131,050	0	5,228,001
16 11500 Admin Svcs-Support Svcs	518	23,365	0	1,118,229
17 12500 County Counsel	0	0	0	1,730,540
18 13000 Human Resources	0	0	0	2,543,234
21 16000 DPW-Building Services Divisio	0	631,897	0	2,073,843
34 19000 Risk Management	0	156,565	0	1,039,869
<b>Total Current Allocations</b>	<b>11,727</b>	<b>942,877</b>	<b>0</b>	<b>20,064,819</b>
Less: Prior Year Allocations	1,253	0	0	15,466,890
Carry-Forward	10,474	0	0	2,906,152
<b>Proposed Costs</b>	<b>\$22,201</b>	<b>\$942,877</b>	<b>\$0</b>	<b>\$22,970,970</b>